
Iowa Legislative Fiscal Bureau

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State Capitol
Des Moines, IA 50319
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Community College Funding

ISSUE

A review of the sources of funding for Iowa's community colleges, including comparisons to national statistics and trends.

AFFECTED AGENCIES

Department of Education

CODE AUTHORITY

Chapters 256 and 260C, Code of Iowa

BACKGROUND

The operating budgets of Iowa's 15 community colleges are funded through a combination of student tuition and fees, local property tax, State aid, federal funds, and other income. Since 1991, the percentages of community college revenue generated by local property tax, State Aid, and federal funds have decreased, while the percentage from tuition and fees has increased.

CURRENT SITUATION

Attachment A shows total operating revenue for Iowa's community colleges for 1991 through 2001, broken out by source of revenue. The two largest revenue sources are tuition and fees and State aid. The percentage of revenue from tuition and fees has grown from 33.0% to 39.0%. The percentage from State aid has decreased from 50.6% to 46.3%.

Attachment B shows percentages of revenue by source for each of the community colleges.

Attachment C presents 1998-99 data from the Education Commission of the States (ECS) showing percentages of general operating funds from various sources for community colleges in 49 states, including Iowa. Iowa ranks 28th out of 49 states reporting in the category of State support. In the category of local support, Iowa ranks 29th out of 35 states reporting. (It should be noted that four of those states reported miniscule percentages below 0.5%.) Iowa ranks 4th out of 49 states in percentage of revenue from tuition and fees.

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State Appropriations

The State appropriation to community colleges for general aid in FY 2002 is \$142.7 million, which is \$4.9 million (3.3%) less than FY 2001. A comparison of State general aid in FY 1993 and FY 2002 shows a 10-year increase of 27.6%.

Funding Formula – In January 1998, the Community College Funding Formula Task Force presented to the General Assembly a recommended funding formula for the community colleges. The Iowa Department of Education uses this formula to prepare the annual appropriation request for community college general aid. The formula provides an annual increase equal to 75.0% of the general operating fund (from the previous fiscal year), calculated with several adjustments and exclusions, multiplied by the allowable growth factor for K-12 schools, as established by the General Assembly. Annual appropriations since 1998 have been less than the formula-generated amounts requested by the Department.

Allocation to Colleges – In FY 1999, FY 2000, and FY 2001, allocation of the annual appropriation among the community colleges was based on a formula recommended by the task force and described each year in the Education Appropriations Bill. The formula includes a minimum increase for inflation equal to 2.0% of the college's previous year's allocation. The formula calls for an increase equal to the national rate of inflation, if the national rate exceeds 2.0% and the total appropriation is sufficient to allow it. Any remaining appropriation is to be allocated based on enrollment.

Since the formula assumes an increase in appropriation, it was not applied to the FY 2002 appropriation. Instead, the allocations were based on a 3.3% decrease to each college's FY 2001 allocation.

Other State Aid – In addition to general aid, the community colleges receive General Fund dollars under Chapters 260E, 260F, and 260G, Code of Iowa, for the Accelerated Career Education (ACE) Program. These amounts were reduced by a total of \$7.0 million in FY 2002.

Also for FY 2002, the General Assembly appropriated \$2.5 million from the Tobacco Settlement Trust Fund for capital projects for the ACE Program, which is a reduction of \$2.8 million compared to the FY 2001 \$3.3 million appropriation from the Rebuild Iowa Infrastructure Fund (RIIF).

The FY 2001 appropriation to the community colleges for technology was maintained at \$3.0 million for FY 2002. In FY 2002, these RIIF funds are first deposited in the Pooled Technology Account and then appropriated to the colleges.

Tuition and Fees

Attachment D presents FY 2002 resident and non-resident tuition rates for the 15 colleges and compares the rates to FY 2001. The average increase in resident rates is \$7.34 (11.3%) per credit hour.

Non-Resident Rates – At 13 of the colleges, increases range from \$7.00 to \$18.00. Southeastern did not increase its non-resident rate, and Northeast Iowa reduced the non-resident rate by \$20.00 to match the resident rate.

The difference between resident and non-resident rates at Iowa Lakes is only \$2.00 or 2.7%, while the differences at the remaining 13 colleges range between \$15.75 and \$76.00 and between 21.3% and 100.0%. The average percentage difference between resident and non-resident rates is 56.5%.

National Comparisons – Attachment E compares tuition and fees (annual rates) among 39 states, including Iowa. The states were asked to report highest and lowest rates. Iowa's lowest rate ranks 17th, while the highest rate ranks 12th.

Reciprocal Tuition Agreements – Chapter 260C.14(2), Code of Iowa, requires the board of directors of each community college to establish tuition rates for nonresidents of Iowa that cover the college's marginal cost of instruction per student. The statute permits boards to approve reciprocal agreements with institutions in other states that provide lower non-resident rates. Currently, five Iowa colleges have such agreements:

- Northeast Iowa (I)
- Iowa Lakes (III)
- Eastern Iowa (IX)
- Western Iowa Tech (XII)
- Southeastern (XVI)

Attachment F is a report from the Department of Education, Bureau of Community Colleges, regarding the reciprocal agreements at these institutions.

Local Property Taxes

There are 10 local property tax levies available to Iowa's community colleges, three of which require voter approval. **Attachment G** presents the results of a Department of Education survey of the colleges regarding property tax levies.

The General Levy which all colleges receive is 20.25 cents per \$1,000 of valuation. The Plant Levy, which requires voter approval, is also 20.25 cents per \$1,000 of valuation and is levied by 14 of the 15 colleges. These two levies represent the bulk of property tax support for the colleges.

Of the remaining levies, the Early Retirement and Equipment levies generate the largest portion of revenue. The Early Retirement levy is in place at 14 of the colleges at varying rates. All of the colleges levy the board-approved portion (3 cents per \$1,000 of valuation) of the Equipment Levy, while six colleges levy the additional voter-approved portion (6 cents).

The Unemployment, Tort Liability, Insurance, Standby, and Debt Service levies reflect local needs and circumstances and vary widely between the colleges. None of the colleges currently levies for Cash Reserve.

According to the Department of Education survey, six colleges have implemented plans for, or are considering, additional levies. Southeastern Community College, the only college without a Plant Levy, due to the failure of a referendum in 2000, plans to again seek voter approval of the levy. Four colleges will seek, or are considering seeking, the 6-cent voter-approved portion of the Equipment Levy: North Iowa, Iowa Central, Southwestern, and Indian Hills. Western Iowa Tech indicated that additional property tax support may be necessary.

Attachment H is the Department of Management's data on community college property tax rates and revenue for FY 2002.

OTHER FUNDING SOURCES

In addition to the sources described above, community colleges report revenue in three other categories: Federal Aid, Sales and Services, and Other Income. (For purposes of the data provided with this report, the last two categories have been combined.) The three categories are defined as follows:

Federal Aid – Revenue categorized as being federal in origin, such as federal vocational aid, special needs, Titles I, II, III, VI and VII, and similar funds.

Sales and Services – Incidental revenue produced by a sub-group of the institution; i.e., revenue generated by such things as vending machines, rental of facilities, and bookstore sales.

Other Income – Any other miscellaneous income such as interest, gifts and grants, or any other source not included in another category.

CONCLUSION

According to the 1998-99 ECS survey, Iowa ranks relatively low among 49 states in the percentage of community college operating revenue from State and local support, while having the fourth highest percentage of revenue from tuition and fees. Among 35 states, the survey shows Iowa's annual tuition rate ranks in the upper 50%. Community colleges are maximizing opportunities for local property tax revenue within the limitations of community support and the restricted purposes of available levies.

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**Iowa Community Colleges
Sources of Revenue
FY 1991 - FY 2001**

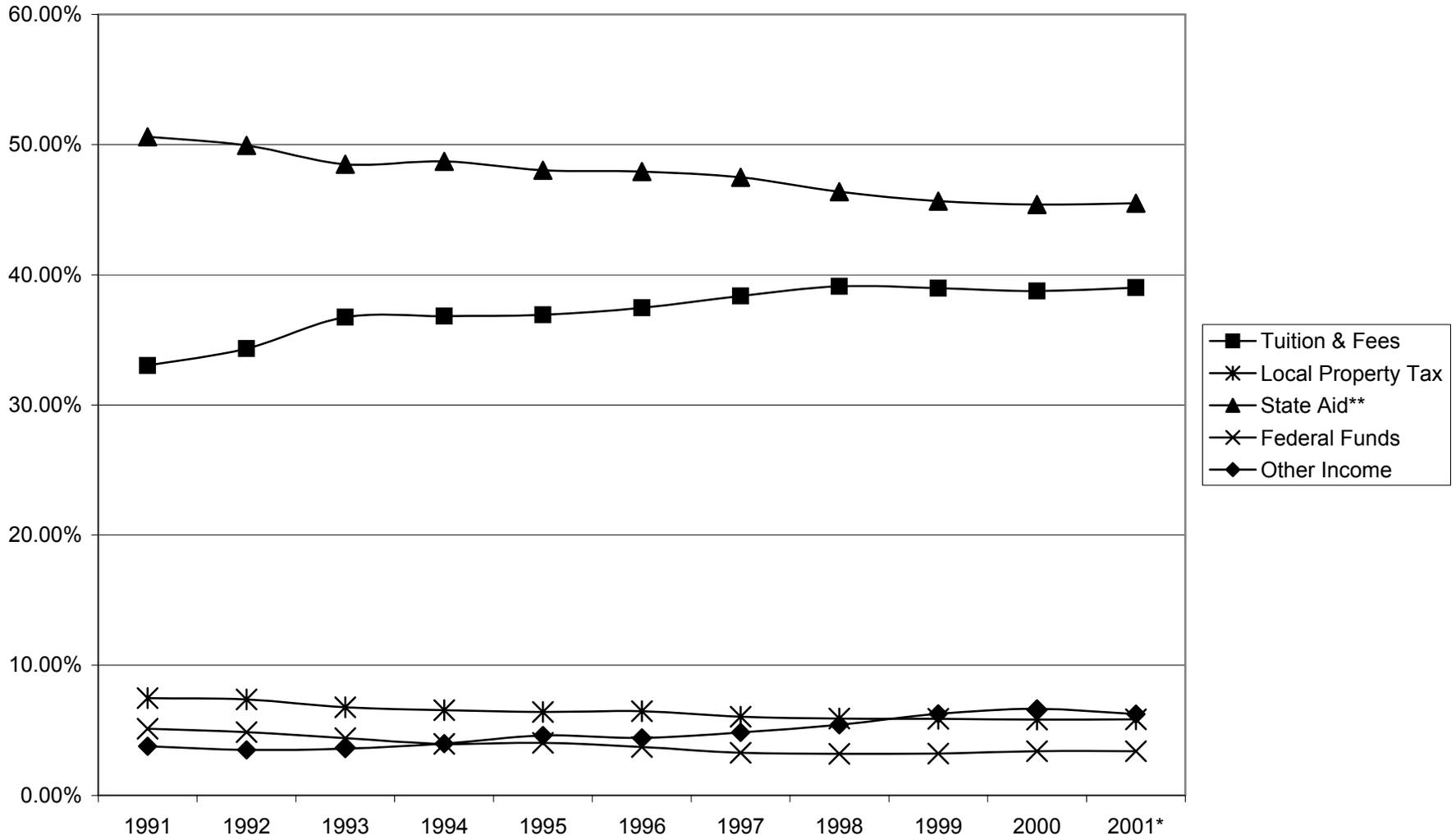
FY	Tuition & Fees		Local Property Tax		State Aid**		Federal Funds		Other Income		Total Revenue
1991	\$64,611,612	33.03%	\$14,628,725	7.48%	\$99,007,776	50.61%	\$10,013,803	5.12%	\$7,374,254	3.77%	\$195,636,170
1992	\$71,468,172	34.33%	\$15,363,740	7.38%	\$103,957,683	49.93%	\$10,128,910	4.87%	\$7,267,997	3.49%	\$208,186,502
1993	\$80,328,838	36.74%	\$14,809,399	6.77%	\$105,999,720	48.49%	\$9,619,520	4.40%	\$7,856,403	3.59%	\$218,613,880
1994	\$84,320,603	36.83%	\$14,983,318	6.54%	\$111,520,721	48.71%	\$9,052,982	3.95%	\$9,090,428	3.97%	\$228,968,052
1995	\$88,787,614	36.92%	\$15,411,635	6.41%	\$115,470,717	48.02%	\$9,724,727	4.04%	\$11,074,989	4.61%	\$240,469,682
1996	\$94,510,410	37.47%	\$16,295,106	6.46%	\$120,871,270	47.92%	\$9,390,517	3.72%	\$11,161,382	4.43%	\$252,228,685
1997	\$101,810,818	38.36%	\$16,021,489	6.04%	\$126,006,271	47.48%	\$8,695,009	3.28%	\$12,851,532	4.84%	\$265,385,119
1998	\$110,149,417	39.12%	\$16,613,665	5.90%	\$130,582,051	46.38%	\$8,988,029	3.19%	\$15,244,492	5.41%	\$281,577,654
1999	\$115,529,785	38.97%	\$17,468,287	5.89%	\$135,366,156	45.66%	\$9,504,535	3.21%	\$18,594,675	6.27%	\$296,463,438
2000	\$120,842,833	38.74%	\$18,185,022	5.83%	\$141,577,403	45.39%	\$10,599,091	3.40%	\$20,713,200	6.64%	\$311,917,549
2001*	\$126,492,784	39.00%	\$18,974,313	5.85%	\$147,577,403	45.50%	\$11,019,523	3.40%	\$20,255,115	6.25%	\$324,319,138

* Unaudited

** Includes only general state aid; ACE Program funds and other state aid is included in Other Income.

Source: Iowa Department of Education, Bureau of Community Colleges

**Percentages of Community College Operating Revenue From Various Sources
1991-2001**



**Iowa Community Colleges
Sources of Revenue
FY 2000 Percentage of Total Revenue**

College	Tuition & Fees	Local Property Tax	State Aid	Federal Funds	Other Income
Northeast Iowa	42.27%	7.79%	41.99%	4.04%	3.91%
North Iowa Area	34.47%	4.90%	47.04%	2.73%	10.86%
Iowa Lakes	34.86%	4.40%	51.31%	2.94%	6.50%
Northwest Iowa	30.73%	7.32%	55.22%	3.11%	3.63%
Iowa Central	37.34%	6.75%	47.55%	3.41%	4.95%
Iowa Valley	37.53%	4.03%	46.11%	3.91%	8.42%
Hawkeye	39.89%	5.03%	48.83%	4.43%	1.81%
Eastern Iowa	38.18%	5.97%	46.28%	3.96%	5.62%
Kirkwood	44.81%	5.47%	42.87%	3.59%	3.25%
Des Moines Area	39.83%	8.96%	46.61%	2.45%	2.15%
Western Iowa Tech	36.81%	5.43%	42.10%	3.69%	11.97%
Iowa Western	46.85%	5.14%	39.85%	2.11%	6.05%
Southwestern	29.69%	5.30%	49.78%	3.58%	11.65%
Indian Hills	31.56%	3.67%	57.10%	4.85%	2.82%
Southeastern	34.59%	4.15%	46.58%	0.08%	14.60%

Source: Iowa Department of Education, Bureau of Community Colleges

**National Survey of Community College Funding
Breakdown of General Operating Funds for 1998-99**

State	Federal*		State		Local		Tuition & Fees		Other**	
	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank
AK	0.60%	30	44.40%	32	16.90%	20	15.20%	45	22.90%	4
AL	22.04%	1	47.24%	25	9.71%	28	21.01%	26		
AR			71.00%	2	3.00%	30	22.00%	24	4.00%	28
AZ	1.00%	29	21.00%	47	57.00%	1	20.00%	30	1.00%	38
CA	3.80%	21	50.90%	23	44.50%	3	0.80%	49		
CO	16.00%	6	42.00%	34	1.00%	31	24.00%	17	17.00%	8
CT			71.00%	2			19.00%	34	10.00%	14
DE	5.00%	17	57.00%	17	11.00%	26	17.00%	39	10.00%	14
FL	0.25%	34	68.51%	4	0.02%	34	23.06%	22	8.00%	18
GA	10.00%	11	63.00%	7	14.00%	22	13.00%	47		
HI	2.70%	25	61.80%	12			16.80%	41	18.70%	6
IA	3.21%	22	45.66%	29	5.89%	29	38.97%	4	6.27%	22
ID			46.20%	27	30.10%	9	17.80%	37	5.90%	24
IL	0.08%	36	25.77%	44	43.24%	4	26.93%	15	3.97%	30
IN			62.30%	11			37.70%	5	0.00%	41
KS	2.00%	26	24.00%	45	40.00%	5	16.00%	43	18.00%	7
KY	15.61%	7	54.15%	19	0.01%	35	17.60%	38	12.63%	11
LA	17.00%	5	55.00%	18			21.00%	27	7.00%	19
MA	18.00%	4	42.00%	34			24.00%	17	16.00%	9
MD			26.90%	42	33.40%	7	35.70%	7	3.94%	31
ME	4.00%	19	46.00%	28			22.00%	24	28.00%	1
MI	0.30%	32	26.50%	43	25.00%	13	23.20%	21	25.00%	2
MN			62.40%	10			36.50%	6	1.10%	37
MO	2.00%	26	41.00%	36	26.00%	11	24.00%	17	7.00%	19
MS	5.09%	16	52.25%	20	12.48%	24	18.43%	36	11.75%	13
MT			43.00%	33	23.00%	14	20.00%	30	14.00%	10
NC	3.20%	23	75.20%	1	12.90%	23	8.20%	48	0.50%	39
ND			49.00%	24	23.00%	14	28.00%	14		
NE			35.00%	40	37.00%	6	21.00%	27	7.00%	19
NH	13.00%	9	47.00%	26			40.00%	3		
NJ			24.00%	45	30.00%	10	42.00%	2	4.00%	28
NM	1.80%	28	59.60%	14	25.30%	12	13.20%	46	0.10%	40

State	Federal*		State		Local		Tuition & Fees		Other**	
	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank	Percent	Rank
NV	7.78%	13	63.30%	6	0.28%	33	23.05%	23	5.59%	25
NY	5.70%	15	29.00%	41	31.30%	8	34.00%	9		
OH	2.71%	24	45.29%	30	16.73%	21	32.21%	11	3.05%	33
OK	0.20%	35	59.70%	13	11.90%	25	19.80%	33	8.40%	17
OR	11.50%	10	39.90%	37	19.90%	16	16.20%	42	12.50%	12
PA	6.20%	14	35.70%	39	18.30%	17	35.70%	7	4.10%	27
RI			63.00%	7			34.00%	9	3.00%	34
SC	19.00%	3	45.00%	31	10.00%	27	24.00%	17	3.00%	34
TN	0.60%	30	66.50%	5			29.90%	13	3.00%	34
TX	14.40%	8	37.90%	38	17.90%	19	19.90%	32	9.80%	16
UT	0.00%	37	52.00%	21			25.00%	16	23.00%	3
VA	7.80%	12	57.70%	16	0.40%	32	30.70%	12	3.40%	32
VT	0.30%	32	14.00%	49			81.30%	1	4.40%	26
WA	5.00%	17	59.00%	15			17.00%	39	19.00%	5
WI	4.00%	19	21.00%	47	53.00%	2	16.00%	43		
WV	22.00%	2	51.00%	22			21.00%	27	6.00%	23
WY			63.00%	7	18.00%	18	19.00%	34		

* Includes all Perkins Funds.

** Includes federal financial aid and restricted funds other than Perkins.

Source: Education Commission of the States, "State Funding for Community Colleges: A 50-State Survey"

FY 2002 Iowa Community College Tuition Increases

Area Number	College	FY 2001 Tuition per Credit Hour	FY 2002 Tuition per Credit Hour	Percentage Increase
1	Northeast Iowa	\$70.00	\$78.00	11.43%
2	North Iowa Area	64.65	71.75	10.98%
3	Iowa Lakes	63.00	73.00	15.87%
4	Northwest Iowa	61.00	66.00	8.20%
5	Iowa Central	61.00	69.00	13.11%
6	Iowa Valley	67.00	74.00	10.45%
7	Hawkeye	70.00	76.00	8.57%
9	Eastern Iowa	65.00	72.00	10.77%
10	Kirkwood	65.00	73.00	12.31%
11	Des Moines Area	61.00	67.00	9.84%
12	Western Iowa Tech	63.00	74.00	17.46%
13	Iowa Western	70.00	77.00	10.00%
14	Southwestern	62.00	67.00	8.06%
15	Indian Hills	62.00	69.00	11.29%
16	Southeastern	66.00	74.00	12.12%
Averages		\$64.71	\$72.05	11.34%

Source: Iowa Department of Education, Bureau of Community Colleges

FY 2002 Community College Non-Resident Tuition Rates

Area Number	Community College	FY 2001 Non- Resident Tuition per Credit Hour	FY 2002 Non- Resident Tuition per Credit Hour	Percentage Increase
1	Northeast Iowa	\$98.00	78.00	-20.41%
2	North Iowa Area	96.90	105.45	8.82%
3	Iowa Lakes	65.00	75.00	15.38%
4	Northwest Iowa	91.50	99.00	8.20%
5	Iowa Central	91.50	103.50	13.11%
6	Iowa Valley	130.00	148.00	13.85%
7	Hawkeye	140.00	152.00	8.57%
9	Eastern Iowa	97.50	108.00	10.77%
10	Kirkwood	130.00	146.00	12.31%
11	Des Moines Area	122.00	134.00	9.84%
12	Western Iowa Tech	126.00	133.00	5.56%
13	Iowa Western	105.00	115.00	9.52%
14	Southwestern	93.00	100.50	8.06%
15	Indian Hills	93.00	104.00	11.83%
16	Southeastern	89.75	89.75	0.00%
	Averages	\$104.61	\$112.75	7.78%

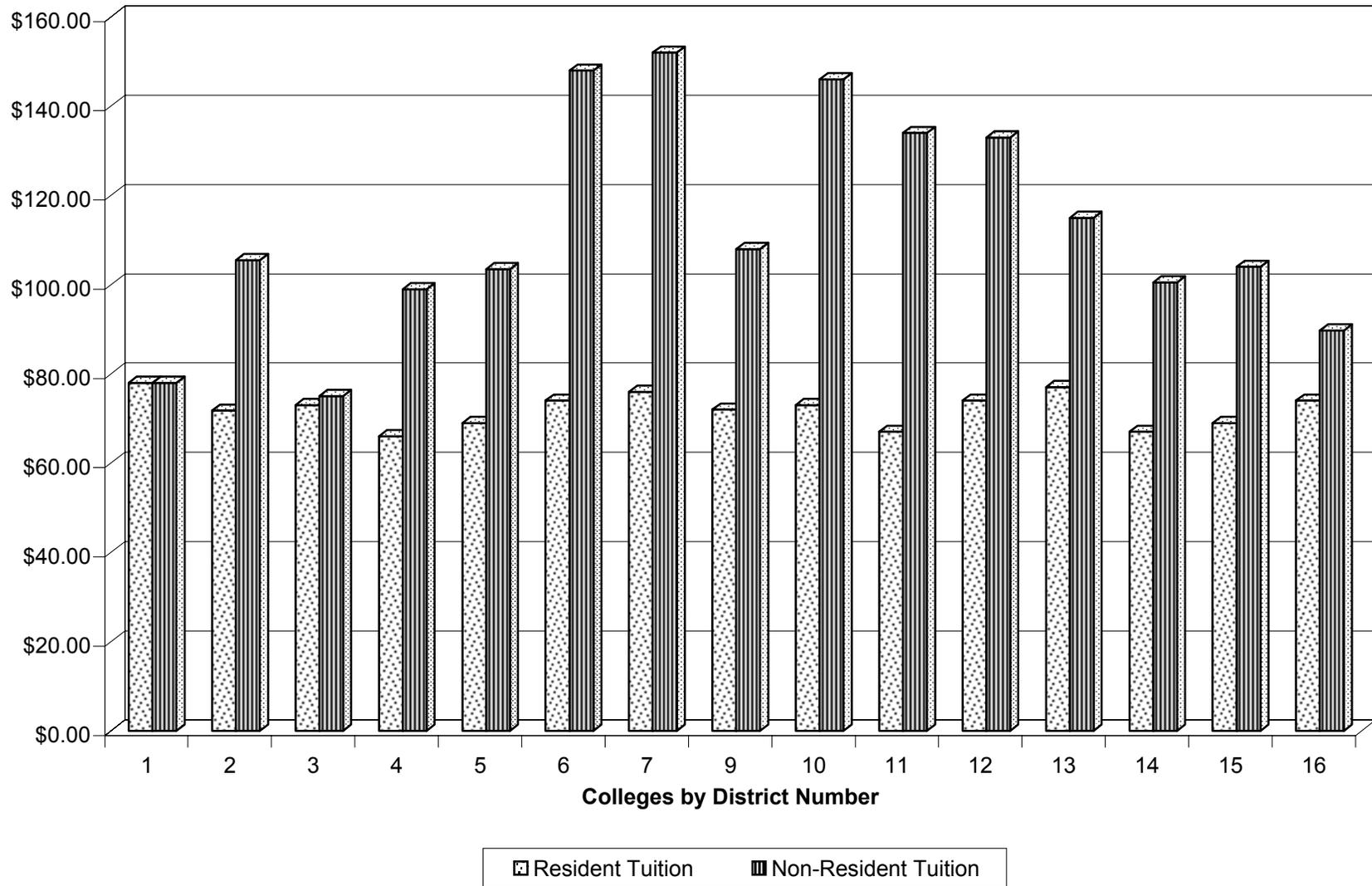
Source: Iowa Department of Education, Bureau of Community Colleges

FY 2002 Community College Tuition Rates

Area Number	Resident Tuition per Credit Hour	Non-Resident Tuition per Credit	Percentage Difference
1	\$78.00	78.00	0.00%
2	71.75	105.45	46.97%
3	73.00	75.00	2.74%
4	66.00	99.00	50.00%
5	69.00	103.50	50.00%
6	74.00	148.00	100.00%
7	76.00	152.00	100.00%
9	72.00	108.00	50.00%
10	73.00	146.00	100.00%
11	67.00	134.00	100.00%
12	74.00	133.00	79.73%
13	77.00	115.00	49.35%
14	67.00	100.50	50.00%
15	69.00	104.00	50.72%
16	74.00	89.75	21.28%
	\$72.05	\$112.75	56.48%

Source: Iowa Department of Education, Bureau of Community Colleges

Iowa FY 2002 Community College Tuition Rates



**National Survey of Community College Funding
Comparison of Tuition and Fees -- 1998-99**

State	Lowest Annual Rate		Highest Annual Rate	
	Rate	Rank	Rate	Rank
AK	\$ 1,556	12	\$ 1,556	21
AL	1,200	26	1,800	14
AR	840	34	1,290	29
AZ	652	37	1,140	34
CO	1,404	16	1,876	11
CT	1,814	7	1,814	13
FL	1,144	28	1,428	25
GA*	782	36	829	37
HI	994	31	1,034	36
IA	1,368	17	1,824	12
IL	1,020	30	1,725	18
IN	1,995	5	2,540	8
KS	960	32	1,104	35
KY	1,280	20	1,280	30
LA	1,056	29	1,264	31
MA	2,070	4	2,580	6
MD	1,650	10	2,760	4
ME	2,150	3	3,600	1
MI	1,230	22	1,910	10
MO	1,200	26	1,530	23
MS	848	33	1,250	33
MT	1,512	15	1,706	19
NC	598	38	598	39
ND	1,552	13	1,552	22
NE	1,278	21	1,335	26
NH	3,520	1	3,520	2
NJ	1,767	8	2,558	7
NM	332	39	820	38
OH	1,853	6	3,096	3
OR	1,530	14	1,800	14
PA	1,202	25	2,602	5
RI	1,746	9	1,746	16
SC	840	34	1,320	27
TN	1,230	22	1,254	32
UT	1,281	19	1,574	20
VT	2,472	2	2,472	9
WA	1,584	11	1,734	17
WV	1,210	24	1,486	24
WY	1,301	18	1,301	28

* Lowest rate is for technical colleges only.

Source: Education Commission of the States, "State Funding for Community Colleges: A 50-State Survey"

Iowa Community Colleges

Reciprocity Agreements Report

Requested by the Iowa Fiscal Bureau

July 30, 2001

Iowa Department of Education

Bureau of Community Colleges

Evelyn Anderson 281-3866

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Iowa Community College Reciprocity Agreements Report

July 30, 2001

A request for information on reciprocity agreements at Iowa community colleges was made in early May by the fiscal bureau staff. Initially, a phone survey indicated that only five community colleges had official reciprocity agreements with other institutions that are not in Iowa. The community colleges that have reciprocity agreements are Northeast Iowa Community College in Calmar/Peosta, Iowa Lakes Community College in Emmetsburg, Eastern Iowa Community College District in Davenport, Western Iowa Tech Community College in Sioux City, and Southeastern Community College in West Burlington.

In discussion with fiscal bureau staff, it was determined that more information was needed to fully respond to questions concerning reciprocity agreements at Iowa community colleges.

The following is a report that was obtained from Iowa community college business managers at each community college that have an active reciprocity agreement. The data reflects FY 2000 enrollment and tuition income.

Reciprocity Agreement: An agreement between two or more higher education institutions to offer courses and/or programs for students at the tuition rate of the host or home institution. For example, a student from Missouri could attend an Iowa college for the same tuition rate as the Missouri college charges and an Iowa student may attend courses or programs in Missouri for the same tuition rate as Iowa charges.

Each community college has a unique reciprocity agreement. These agreements are designed to fit the particular needs of students who usually live near two state lines and live closer to an out-of-state institution.

If the reciprocity agreement specifies an Iowa institution will charge "less" than the Iowa resident tuition of the Iowa community college involved in the agreement, the reciprocity agreement must be approved by the Iowa State Board of Education, Iowa Code 260C.14 (2).

Northeast Iowa Community College, Calmar/Peosta

Northeast Iowa Community College (NICC) and Southwest Wisconsin Technical College in Fennimore have a reciprocity agreement that will provide the opportunity for Southwest Wisconsin Technical College residents to enroll in Associate in Arts programs, as well as selected technical programs, that have the available enrollment capacity and pay the same tuition as Iowa residents.

NICC students will have the opportunity to enroll in selected programs at Southwest Wisconsin Technical College and pay resident tuition. The agreement is expected to maximize the utilization of finances, facilities, equipment, and personnel of each institution.

The programs available to Southwest Wisconsin Technical College students are: Associate in Arts & Science, building materials management, business specialist, carpentry, commercial-residential electrician, construction management, diesel mechanics, health information technology, heating and air conditioning, industrial electrician, medical transcriptions, plumbing, heating and air conditioning, radiological technology, and respiratory therapist.

Southwest Wisconsin Technical College programs available to NICC students are: agri-business/science technology, agricultural power & equipment technician, auto body and paint technician, culinary management, dairy herd management, engine machining technician, finance, food service production, machine tool operations, and medical assistant.

The "degree granting institution" shall be considered the home district for the student. Students from the "sending district" may be eligible at the host institution for extracurricular activities, scholarships, and recognition of excellence in programs they are enrolled. All students are subject to all normal operating rules and conditions of the campus that he or she is attending, at any given time.

Students making application to NICC will be accepted on a first-come, first-served basis, regardless of residency. Students registering at the "degree granting institution" shall be treated as members of that district for the terms of their enrollments. The "degree granting institution" shall retain the rights to deny registration, if the requested courses are not considered to be appropriate to this agreement.

The following programs at NICC, with enrollment due to reciprocity agreement for FY 2000, are:

Northeast Iowa Community College Reciprocity Student Enrollment, FY2000

Associate in Arts	11
Building Materials Management	0
Business Specialties	5
Carpentry	2
Commercial-Residential Electrician	1
Construction Management	0
Diesel Mechanics	0
Health Information Technology	1
Heating & Air Conditioning	1
Industrial Electrician	1
Medical Transcriptions	2
Plumbing, Heating & Air Conditioning	0
Radiological Technology	4
Respiratory Therapist.	<u>1</u>
Total	29

Northeast Iowa Community College does not maintain the number of Iowa students who attend Southwest Wisconsin Technical College.

The total tuition income received in FY 2000 from students involved in the reciprocity agreement at Northeast Iowa Community College is approximately **\$39,000.00.**

Iowa Lakes Community College, Emmetsburg, Iowa

The current reciprocity agreement with residents in the Iowa Lakes Community College area and Minnesota residents includes the following components. The agreement improves the accessibility of post-secondary education to residents in Iowa and Minnesota.

"Students are granted entrance to public post secondary institutions in the neighboring state, according to the same terms, conditions, and fees which govern entrance to those institutions by residents of the state in which the institutions are located. The opportunity to enter a specified ...program will be dependent upon the availability of space in the particular program, which the student seeks to enter. "

The above noted agreement was effective at the beginning of fall 1978-79 and is reviewed annually. Modifications may be made at any time, upon agreement of colleges involved.

Scope of Agreement

All persons who qualify as residents of Minnesota, for purposes of higher education, may be eligible to attend Iowa Lakes Community College in Iowa. All persons who qualify as residents of Merged Area III in Iowa, for purposes of higher education, may be eligible to attend Minnesota West Community and Technical College located in Worthington, Jackson and Pipestone, Minnesota. Students must meet admission and performance requirements, which are required of the institution.

All programs administered by Iowa Lakes Community College and the above noted Minnesota schools (except correspondence courses) are in accordance with the terms of the reciprocity agreement.

Reporting

Annually, each agency determines the number of students, for whom nonresident tuition has been remitted under this agreement during the academic year, including summer sessions. Each state shall certify to the other state the number of students and the total number of credit hours covered by the reciprocity agreement.

Enrollment and Tuition Data for FY 2000

The following are the courses Minnesota students attended at Iowa Lakes Community College for FY 2000.

Iowa Lakes Community Reciprocity Student Enrollment, FY2000

Agriculture Transfer	2
Aviation/Airport Management	4
Information Technology	5
Occupational Therapy Assisting	1
Early Childhood Education	2
Farm Management	1
Horticulture	1
Farm Equipment Mechanic	1
Legal Assistant	4
Computer Specialist	5
Business Administration and Mgmt	4
Sales & Marketing	2
Hotel & Restaurant Management	1
Associate Degree Nursing	6
Practical Nursing	4
Human Services/Disability Stdy	4
Physical Therapy Assisting	2
Recreation Specialist	6
Accounting Specialist	4
Environmental Studies	4
Criminal Justice	8
Welding	2
Computer Aided Drafting & Design	4
Automotive Technician	2
Graphic Design & Technology	5
Construction Technology	1
Broadcast Media Specialist	3
Graphic Technology	2
Motorcycle Mechanic	2
Arts & Science Courses	<u>82</u>
Total	174

Tuition received from Minnesota students to Iowa Lakes Community College is **\$208,328.00**

Total number of students participating from Minnesota for FY 2000 is **174 students**.

No Iowa students were reported as attending Minnesota schools under this agreement in FY 2000.

Eastern Iowa Community College, Bettendorf, Iowa

Eastern Iowa Community College District (EICCD) has a reciprocity agreement with Black Hawk College in Moline and Kewanee, Illinois for students to attend programs that do not always reach the maximum class capacity at each institution. This allows students to enroll in programs that are not offered at their home college and allows students to attend an out-of-state institution for a minimum cost. The agreement is reviewed and renewed annually.

Students pay the lowest resident tuition rate and activity fees that are charged at their home institution to attend institutional programs of the participating colleges. Students pay the tuition to their home institution.

EICCD and Black Hawk College reimburses the host institution for the tuition cost of their students at the lowest resident tuition rate of either for each semester hour of credit attempted under the terms of this agreement.

Enrollment in EICCD programs may be limited to 5 slots for Black Hawk College students in the programs covered by the reciprocity agreement. This requirement is for courses that typically are at full enrollment. The general provisions of the agreement specify students, at each participating college, must follow the required procedures and policies at the college they are taking the course under a reciprocity agreement. The student's official transcript will be housed at their home institution.

Eastern Iowa Community College District's programs involved in the agreement for FY 2000 are the following:

Eastern Iowa Community College District Reciprocity Student Enrollment, FY2000

Auto Collision Repair	12
Aviation (A & S Concentration)	1
Culinary Arts Apprenticeship	23
Dental Assisting	9
Diesel Technology	17
Electroneurodiagnostic Technology	4
Environmental Compliance	8
Heating, Ventilation & Air Conditioning	27
Interior Design	16
Pharmacy Technician	2
Sign Language Interpreter	25
Truck Driving	47
Total	191

The total non-resident tuition revenue received by Eastern Iowa Community College District from Black Hawk College students for FY 2000 was **\$55,588.00.**

The list of programs and enrollment at Black Hawk College involved in the reciprocity agreements for FY 2000 are:

Black Hawk College Reciprocity Student Enrollment, FY 2000

Equestrian Science	2
Law Enforcement	20
Legal Assistant	16
Library Technical Assistant	6
Machine Tool Production	2
Occupational Therapy Assisting	4
Physical Therapy Assisting	24
Respiratory Therapy	7
Total	81

Western Iowa Tech Community College, Sioux City, Iowa

Western Iowa Tech Community College (WITCC) has a reciprocity agreement in effect between their college and Northeast Community College in Norfolk, Nebraska. The unique location of Sioux City, Iowa and the fact that Nebraska is right across the river from Sioux City leads to the need for reciprocity agreements. Northeast Community College and WITCC have had a long-standing relationship. Although students from each college are allowed to participate in the agreement (with certain limitations), the majority of the students come from Northeast Community College to attend WITCC.

The tuition is based on a weighting formula, as used in the state of Nebraska. Northeast Community College utilizes a weighting formula, as prescribed by the state of Nebraska. There are three different weighting levels that are utilized in the reciprocity agreement with WITCC. The type of course determines which level of weighting. A lower level class will be less than an upper level class. Western Iowa Tech Community College does not determine which classes will be weighted at which level.

An example using fiscal year 2000 would be as follows:

A student from Northeast Community College is registered for three classes at WITCC. Nebraska guidelines determine the level and cost per contact hour for such courses. One class is a lower level and will be weighted at \$88.45 per credit hour; a second course is a typical college course and will be weighted at \$103.70 per hour. The third class is an upper level course (as determined by Nebraska) and will be weighted at \$118.34 per credit hour.

Western Iowa Tech Community College receives the in-state rate directly from the student. WITCC then receives the full weight amount from Northeast Community College. WITCC is then billed for the in-state rate, which in effect, takes the tuition to be less than the out-of-state rate, but higher than the in-state rate.

Western Iowa Tech Community College received \$552,336.40 in fiscal year 2000 from Northeast Community College. The Northeast Community College was then billed for \$336,933.50 leaving the **net to WITCC of \$215,402.90.**

The number of students involved in the reciprocity agreements, who attended WITCC for FY 2000, was approximately 725 students.

Western Iowa Tech Community College lists most of the programs in the Associate of Applied Science Degree and such other programs as accounting and office support, band instrument repair technology, diesel technology, to web server administrator programs.

The unique programs at WITCC that are in the reciprocity agreement, that enrollment is based on space available, are:

Band instrument repair technology, dental assisting, mechanical engineering technology, medical laboratory technician, occupational therapy assistant, and surgical technology program.

The educational programs at Northeast Community College in Norfolk, Nebraska that are included in the reciprocity agreement for FY 2001-2002 are:

Food service supervisor, journalism, masonry, music, real estate, theater, and veterinarian technician. The programs allowing student enrollment if space is available are: audio recording technology, radio/TV broadcasting, truck driving, and utility line program.

For the 2001-2002 fiscal year, no Iowa students have attended Northeast Community College in Norfolk, Nebraska under the reciprocity agreement.

Southeastern Community College, Burlington, Iowa

Southeastern Community College (SCC) in Burlington, Iowa has a reciprocity agreement with the Carl Sandburg College in Galesburg, Illinois. The agreement is to assist Illinois students who live in the geographic area of Southeastern Community College and to assist Iowa students interested in enrolling in vocational technical programs, which are not offered by SCC, but are offered by Carl Sandburg College. The present agreement is renewed and updated annually.

Students must meet the qualifications of the participating college. Any Illinois student enrolled at SCC in either arts or science or vocational programs will be enrolled on a first-come, first-enrolled basis. The Illinois student will pay the same tuition as offered at Carl Sandburg College and similarly, an Iowa student will pay an amount equal to Iowa tuition for them to attend Carl Sandburg College. Technical students may not exceed the prescribed total credit hour load established by the program in which they are enrolled, without the permission of the vice president of student services.

Carl Sandburg College pays SCC for educational services provided in accordance with standard SCC out-of-state tuition rate. Special provisions are agreed to on the course, credit-hour values, as approved by both institutions. The agreement only applies to courses, which appear on the list of approved Carl Sandburg College courses. If a student attends SCC and takes courses that do not appear on an approved reciprocity program list, the student will be charged a non-resident tuition rate by SCC. Over 19

designated programs are on the approved list ranging from arts and sciences/transfer, agriculture production to information technology and respiratory therapy.

Southeastern Community College will pay Carl Sandburg College for educational services so provided at the current reciprocity agreement rate of \$88.00 per credit hour plus course fees and activity fees for Iowa students attending Carl Sandburg College. Southeastern Community College will only approve students for attendance at Carl Sandburg College, when programs desired by the student are not being offered at either SCC campus.

General provisions dealing with tuition refunds, board policies, regulations, and campus and classroom rules are to be followed, as specified in each participating college. As a general rule, the admissions and records office will keep a permanent record of all students involved in the reciprocity agreement, with both noting that credit was earned under a "joint educational services agreement" between the two named institutions. The college, that receives the tuition payment of the student, is responsible for providing the necessary documented accommodations for that student.

All of SCC credit programs offered in the catalog may be involved in the reciprocity agreement.

Southeastern Community College Reciprocity Student Enrollment, FY 2000

All credit programs offered in college catalog **442 students.**

The listing of out-of-state programs involved in the reciprocity agreement and the number of Iowa students who attended for FY 2000 is:

Carl Sandburg College Reciprocity Student Enrollment, FY2000

Child Development	5
Desktop Publishing	3
Human Services Assistant	0
Mortuary Science	3
Radiological Technology	8
Railroad Operations	<u>0</u>
Total	19

The total non-resident tuition received by Southeastern Community College from Carl Sandburg College reciprocity agreement is **\$605,992.00**

The Carl Sandburg and Southeastern Community College Trustee Scholarship

An effort has been made by both institutions in attracting Valedictorians and Salutatorians to enroll in the Carl Sandburg College and to attend Southeastern Community College. Students will be identified from each of the high schools in the Carl Sandburg College area, who wish to enroll at Carl Sandburg College and attend classes at SCC. Such students will be awarded \$1,000 by the Carl Sandburg College Foundation to be applied to the student's tuition and fees. The student must enroll as a full-time student at any of the SCC sites.

Conclusion

The following chart highlights the tuition charged, number of students enrolled in reciprocity agreements and total funds received in reciprocity agreements for FY 2000 for Northeast Iowa Community College, Iowa Lakes Community College, Eastern Iowa Community College, Western Iowa Tech Community College, and Southeastern Community College:

Community College	In-State Tuition	Enrollment In Iowa Colleges	Enrollment in Out-of-State Colleges	Reciprocity Revenue, FY2000
Northeast Iowa	IA & WI	29	Not reported	39,000.00
Iowa Lakes	IA & MN	174	No students	208,328.00
Eastern Iowa Community College District	IA & IL	191	81	55,588.00
Western Iowa Tech	IA & NE	725	No students	215,402.90
Southeastern	IA & IL	442	19	605,992.00
Total		1,561	100	\$1,124,310.90

Common elements in all Iowa community college reciprocity agreements include the requirement that students must follow enrollment, financial and discipline policies of the institution they are attending under the reciprocity agreement. In other words, students must follow the rules and procedures of the college they are attending, even if they are under a reciprocity agreement. Transcripts are kept at the home institution and, in some cases, by the host institution.

Reciprocity agreements have been in effect for several years to allow Iowa students and students who live close to borderline campuses to have access to higher education. Iowa traditionally has benefited more, enrollment wise, than the out-of-state educational institutions involved in these reciprocity agreements

Iowa Department of Education
Iowa Community College Levy Information
Survey – September 2001

Characteristics of community college levies

Under Iowa law, community colleges may seek nine different levies. For six levies, community college boards have the ability to self-approve the entire levy or a percentage of the maximum levy amount. Three levies must, however, be voter approved. Not all colleges opt to maximize levies. The insurance and the retirement levy, for example, are “need based”, dependent upon potentially fluctuating variables such as insurance costs or retirement conditions at the particular colleges.

Community colleges individually choose to pursue levies based upon need and the ability to obtain voter approval. Six colleges, for example, maximize the voter approved equipment levy. In September 2000, the voters in one community college district choose not to renew the 20-¼ cent plant levy. While this is now the only college without this particular levy, the college conversely has highest bonded indebtedness.

The Bureau of Community Colleges within the Iowa Department of Education conducted a survey in September 2001 of the 15 community colleges in the state dealing with the levies each college receives. There were three questions, to which the colleges were to provide answers. The responses to the questions are included in question and answer format on the following pages. The questions are:

1. Have you brought forth any bond issue/levies for voter approval in the past 5 years? If so, please list by date and include the bond issue/levy and the pass/fail with the percentages of yes and no votes.
2. What bond issues/levies do you project to be brought forth for voter approval in the next 5 years? Please list and include the bond issue/levy, including the levy rate.
3. For levies currently collected, please list each levy and when they are scheduled to expire.

Iowa Department of Education
Iowa Community College Levy Information
Survey - September 2001

Question #1 - Have you brought forth any bond issue/levies for voter approval in the past 5 years? If so, please list by date and include the bond issue/levy and the pass/fail with the percentages of yes and no votes.

College	Date	Bond Issue / Levy	Passed/Failed	% Yes Vote	% No Vote
NICC - 01	09/09/1997	Equipment 6 Cents	Failed	48.50%	51.50%
	09/09/1998	Equipment 6 Cents	Passed	52.75%	47.25%
NIACC - 02	09/01/1996	Plant Fund Levy	Passed	77%	23%
ILCC - 03	09/01/1996	Equipment 6 Cents	Failed	29%	71%
	09/01/1999	Plant Fund Levy	Failed	48%	52%
	09/01/2000	Plant Fund Levy	Passed	68%	32%
NCC - 04	09/08/1998	Equipment 6 Cents	Failed	48.77%	51.23%
	09/14/1999	Equipment 6 Cents	Passed	50.45%	49.55%
ICCC - 05	09/14/1999	Plant Fund Levy	Passed	56%	44%
IVCCD - 06	09/01/1997	Equipment 6 Cents	Passed	52%	48%
	09/01/2000	Plant Fund Levy	Passed	61%	39%
HCC - 07	NONE				
EICCD - 09	09/01/1996	Equipment 6 Cents	Passed	55%	45%
	09/01/1999	Plant Fund Levy	Passed	65%	35%
KCC - 10	09/11/1998	Plant Fund Levy	Passed	72%	28%
DMACC - 11	None				
WITCC - 12	09/01/2000	Plant Fund Levy	Passed	77%	23%
IWCC - 13	1996	Bond Issue	Passed	66.20%	33.80%
SWCC - 14	09/11/2001	Plant Fund Levy	N/A - Will be presented to the voters on 9-11-01.		
IHCC - 15	Sep-97	Plant Fund Levy	Passed	76%	24%
SCC - 16	09/01/2000	Plant Fund Levy	Failed	38%	72%

Source: Survey conducted by the Bureau of Community Colleges - September 2001

Iowa Department of Education
Iowa Community College Levy Information
Survey - September 2001

Question #2 - What bond issues / levies do you project to be brought forth for voter approval in the next 5 years? Please list and include the bond issue / levy, including the levy rate.

College	Bond Issue / Levy	Levy Rate
NICC - 01	Plant Fund Levy	0.2025
NIACC - 02	Equipment 6 Cents Plant Fund Levy	0.06 0.2025
ILCC - 03	None	
NCC - 04	Plant Fund Levy 10 Yr. Construction Bond Issue	0.2025 .1952 Per Year
ICCC - 05	Equipment 6 Cents	0.06
IVCCD - 06	NONE	
HCC - 07	Bond Issue Plant Fund Levy	0.1232 0.2025
EICCD - 09	Equipment 6 Cents	0.06
KCC - 10	Equipment 6 Cents	0.06
DMACC - 11	Plant Fund Levy	0.2025
WITCC - 12	Depending on the results of this year's legislation session, a bond issue/levy may be necessary.	
IWCC - 13	Bond Issue Plant Fund Levy Equipment 6 Cents	Varies year to year depending on service due. 0.2025 0.06
SWCC - 14	Equipment 6 Cents - It has not been approved by the Board to request this levy. It is just a possibility that within the next five years we would consider going out for voter approval on this levy.	0.06
IHCC - 15	Equipment 6 Cents - If conditions warrant.	0.06
SCC - 16	Plant Fund Levy	0.2025

Source: Survey conducted by the Bureau of Community Colleges - September 2001

Iowa Department of Education
Iowa Community College Levy Information
Survey - September 2001

Question #3 - For levies currently collected, please list each levy and when they are scheduled to expire.

College	Bond Issue / Levy	Scheduled Expiration
NICC - 01	Plant Fund Levy Equipment 6 Cents	07/01/2007 07/01/2010
NIACC - 02	Plant Fund Levy	2008
ILCC - 03	Plant Fund Levy Plant Fund Levy	06/01/2002 06/01/2012
NCC - 04	Equipment 6 Cents Plant Fund Levy	06/30/2009 06/30/2006
ICCC - 05	Plant Fund Levy	06/30/2014
IVCCD - 06	Plant Fund Levy Plant Fund Levy Equipment 6 Cents	2005 2015 (Begins 2006) 2008
HCC - 07	Bond Issue Plant Fund Levy	06/01/2002 06/01/2005
EICCD - 09	Equipment 6 Cents Plant Fund Levy	2007 2011
KCC - 10	Equipment 6 Cents Plant Fund Levy	2004 2011
DMACC - 11	Plant Fund Levy	2005
WITCC - 12	Plant Fund Levy	2012
IWCC - 13	Equipment 6 Cents Plant Fund Levy Bond Issue (1996)	2006 2006 2006
SWCC - 14	Plant Fund Levy (If passes on 9-11-01 would be extended until 6/30/14)	06/30/2004
IHCC - 15	Debt Service Plant Fund Levy	06/30/2004 06/30/2009
SCC - 16	1990 GO Bonds 1995 GO Bonds	June 2010 June 2014

Source: Survey conducted by the Bureau of Community Colleges - September 2001

COMMUNITY COLLEGE TAXES FOR FY 2001/02 FUNDING
 DEPARTMENT OF MANAGEMENT 06/15/01
 1/1/00 PROPERTY VALUATIONS

MERGED AREA	TAXABLE VALUE WITH GAS & EL	BONDS/INT WITH GAS & EL	TAXABLE VALUE WITHOUT GAS & EL	BONDS/INT WITHOUT GAS & EL
NORTHEAST IOWA - I M	6,729,589,317	6,914,171,251	6,421,084,537	6,605,666,471
NORTH IOWA - II MAS	4,577,941,223	4,758,291,572	4,407,566,546	4,587,916,895
IOWA LAKES - III MAS	3,413,315,484	3,595,061,256	3,318,653,005	3,500,398,777
NORTHWEST IOWA TECH	2,560,475,218	2,681,069,942	2,500,370,136	2,620,964,860
IOWA CENTRAL - V MAS	5,772,310,354	5,850,145,680	5,560,718,033	5,638,553,359
IOWA VALLEY - VI MAS	3,246,920,025	3,357,960,501	3,055,247,629	3,166,288,105
HAWKEYE - VII MAS	5,652,552,196	5,849,889,634	5,448,424,831	5,645,762,269
EASTERN IOWA - IX MA	8,875,049,254	9,310,767,650	8,398,433,673	8,819,891,548
KIRKWOOD - X MAS	13,467,302,145	14,215,482,701	12,805,006,008	13,553,186,564
DMACC - XI MAS	22,035,910,758	23,405,423,180	21,145,517,070	22,515,029,492
WESTERN IOWA - XII M	5,497,481,914	5,915,975,461	5,070,557,818	5,479,087,647
IOWA WESTERN - XIII	5,834,340,070	5,992,640,892	5,501,069,283	5,659,370,105
SOUTHWEST IOWA - XIV	2,049,428,061	2,117,849,991	1,930,090,804	1,998,512,734
INDIAN HILLS - XV MA	3,988,312,264	4,089,114,212	3,731,087,535	3,831,889,483
SOUTHEAST - XVI MAS	2,996,994,515	3,107,368,404	2,776,492,399	2,886,866,288
=====	=====	=====	=====	=====
	96,697,922,798	101,161,212,327	92,070,319,307	96,509,384,597

COMMUNITY COLLEGE TAXES FOR FY 2001/02 FUNDING
 DEPARTMENT OF MANAGEMENT 06/15/01
 FINAL PROPERTY TAX RATES

MERGED AREA	GENERAL	UNEMP	TORT LIAB	INSUR	EARLY RETIRE	EQUIP- MENT	CASH RES	STANDBY	PLANT	BONDS INT	TOTAL
NORTHEAST IOWA - I M	.20250	.00030	.01114	.02259	.04169	.09000			.20250		0.57072
NORTH IOWA - II MAS	.20250	.00131	.01529	.02621	.04644	.03000			.20250		0.52425
IOWA LAKES - III MAS	.20250		.03516	.14063	.07090	.03000		.00381	.20250		0.68550
NORTHWEST IOWA TECH	.20250		.02539		.01341	.09000			.20250		0.53380
IOWA CENTRAL - V MAS	.20250	.00433	.02339	.02252	.07623	.03000			.20250		0.56147
IOWA VALLEY - VI MAS	.20250	.00125	.02500	.12500	.16939	.09000		.01540	.20250		0.83104
HAWKEYE - VII MAS	.20250	.00450	.00836	.01377	.10189	.03000		.01249	.20250	.12316	0.69917
EASTERN IOWA - IX MA	.20250	.00169	.01591	.00971	.07662	.09000		.00489	.20250		0.60382
KIRKWOOD - X MAS	.20250		.01248	.04855	.05084	.09000			.20250		0.60687
DMACC - XI MAS	.20250	.00027	.00404	.01622	.08901	.03000			.20250		0.54454
WESTERN IOWA - XII M	.20250		.01453	.09100	.08068	.03000			.20250		0.62121
IOWA WESTERN - XIII	.20250	.00343	.01543	.03171	.01069	.09000			.20250	.06904	0.62530
SOUTHWEST IOWA - XIV	.20250		.02684	.03416	.14638	.03000			.20250		0.64238
INDIAN HILLS - XV MA	.20250	.00627	.01755	.10406		.03000			.20250	.18583	0.74871
SOUTHEAST - XVI MAS	.20250	.00200	.07114	.05038	.07916	.03000				.28597	0.72115

COMMUNITY COLLEGE TAXES FOR FY 2001/02 FUNDING
 DEPARTMENT OF MANAGEMENT 06/15/01
 FINAL TOTAL DOLLARS (UTILITY REPLACEMENT AND PROPERTY TAX)

MERGED AREA	GENERAL	UNEMP	TORT LIAB	INSUR- ANCE	EARLY RETIRE	EQUIP- MENT	CASH RES	STANDBY	PLANT	BONDS INT	TOTAL DOLLARS
NORTHEAST IOWA - I M	1,362,742	2,019	74,968	152,021	280,557	605,663	0	0	1,362,742	0	3,840,712
NORTH IOWA - II MAS	927,033	5,997	69,997	119,988	212,600	137,338	0	0	927,033	0	2,399,986
IOWA LAKES - III MAS	691,196	0	120,012	480,015	242,004	102,399	0	13,005	691,196	0	2,339,827
NORTHWEST IOWA TECH	518,496	0	65,010	0	34,336	230,443	0	0	518,496	0	1,366,781
IOWA CENTRAL - V MAS	1,168,893	24,994	135,014	129,992	440,023	173,169	0	0	1,168,893	0	3,240,978
IOWA VALLEY - VI MAS	657,501	4,059	81,173	405,865	549,996	292,223	0	50,003	657,501	0	2,698,321
HAWKEYE - VII MAS	1,144,642	25,436	47,255	77,836	575,939	169,577	0	70,600	1,144,642	720,472	3,976,399
EASTERN IOWA - IX MA	1,797,197	14,999	141,202	86,177	680,006	798,754	0	43,399	1,797,197	0	5,358,931
KIRKWOOD - X MAS	2,727,129	0	168,072	653,838	684,678	1,212,057	0	0	2,727,129	0	8,172,903
DMACC - XI MAS	4,462,272	5,950	89,025	357,422	1,961,416	661,077	0	0	4,462,272	0	11,999,434
WESTERN IOWA - XII M	1,113,240	0	79,878	500,271	443,537	164,924	0	0	1,113,240	0	3,415,090
IOWA WESTERN - XIII	1,181,454	20,012	90,024	185,007	62,369	525,091	0	0	1,181,454	413,732	3,659,143
SOUTHWEST IOWA - XIV	415,009	0	55,007	70,008	299,995	61,483	0	0	415,009	0	1,316,511
INDIAN HILLS - XV MA	807,633	25,007	69,995	415,024	0	119,649	0	0	807,633	759,880	3,004,821
SOUTHEAST - XVI MAS	606,891	5,994	213,206	150,989	237,242	89,910	0	0	0	888,614	2,192,846
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
	19,581,328	134,467	1,499,838	3,784,453	6,704,698	5,343,757	0	177,007	18,974,437	2,782,698	58,982,683

COMMUNITY COLLEGE TAXES FOR FY 2001/02 FUNDING
 DEPARTMENT OF MANAGEMENT 06/15/01
 FINAL PROPERTY TAX DOLLARS

MERGED AREA	GENERAL	UNEMP	TORT LIAB	INSUR- ANCE	EARLY RETIRE	EQUIP- MENT	CASH RES	STANDBY	PLANT	BONDS INT	TOTAL DOLLARS
NORTHEAST IOWA - I M	1,300,270	1,926	71,531	145,052	267,695	577,898	0	0	1,300,270	0	3,664,642
NORTH IOWA - II MAS	892,532	5,774	67,392	115,522	204,687	132,227	0	0	892,532	0	2,310,666
IOWA LAKES - III MAS	672,027	0	116,684	466,702	235,292	99,560	0	12,644	672,027	0	2,274,936
NORTHWEST IOWA TECH	506,325	0	63,484	0	33,530	225,033	0	0	506,325	0	1,334,697
IOWA CENTRAL - V MAS	1,126,045	24,078	130,065	125,227	423,894	166,822	0	0	1,126,045	0	3,122,176
IOWA VALLEY - VI MAS	618,688	3,819	76,381	381,906	517,528	274,972	0	47,051	618,688	0	2,539,033
HAWKEYE - VII MAS	1,103,306	24,518	45,549	75,025	555,140	163,453	0	68,051	1,103,306	695,332	3,833,680
EASTERN IOWA - IX MA	1,700,683	14,193	133,619	81,549	643,488	755,859	0	41,068	1,700,683	0	5,071,142
KIRKWOOD - X MAS	2,593,014	0	159,806	621,683	651,007	1,152,451	0	0	2,593,014	0	7,770,975
DMACC - XI MAS	4,281,967	5,709	85,428	342,980	1,882,162	634,366	0	0	4,281,967	0	11,514,579
WESTERN IOWA - XII M	1,026,788	0	73,675	461,421	409,093	152,117	0	0	1,026,788	0	3,149,882
IOWA WESTERN - XIII	1,113,967	18,869	84,881	174,439	58,806	495,096	0	0	1,113,967	390,723	3,450,748
SOUTHWEST IOWA - XIV	390,843	0	51,804	65,932	282,527	57,903	0	0	390,843	0	1,239,852
INDIAN HILLS - XV MA	755,545	23,394	65,481	388,257	0	111,933	0	0	755,545	712,080	2,812,235
SOUTHEAST - XVI MAS	562,240	5,553	197,520	139,880	219,787	83,295	0	0	0	825,557	2,033,832
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	18,644,240	127,833	1,423,300	3,585,575	6,384,636	5,082,985	0	168,814	18,082,000	2,623,692	56,123,075